

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY**

THE UNITED STATES OF AMERICA,
Plaintiff

v.

KENNETH P. CRAWFORD, JR.,
Defendant [In Error]

Docket # 18cr505 (RBK)

2018 SEP 10 P 3:23

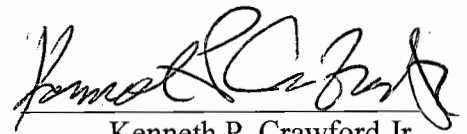
CERTIFICATE OF SERVICE

On this 10th day of Sept, 20 18, for the purpose of verification, I, the undersigned do certify that the Motion to dismiss, affidavit and supporting documents were sent to the Plaintiff via electronic mail and USPS first class mail:

U.S. Department of Justice
Tax Division
Northern Criminal Enforcement Section
P.O. Box 972
Washington, D.C. 20044
c/o: Sean M. Green

and

Sean.m.green@usdoj.gov


Kenneth P. Crawford Jr.

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY**

CLERK
U.S. DISTRICT COURT
DISTRICT OF NEW JERSEY
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THE UNITED STATES OF AMERICA,
Plaintiff
v.

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KENNETH P. CRAWFORD, JR,
Defendant [In Error]

**Judicial Notice
Pursuant under Federal Rules of Evidence
MANDATORY**

Public Law 93-595: A Court shall take Judicial Notice if requested by a party and supplied with the necessary information.

**NOTICE OF CHALLENGE OF JURISDICTION
MOTION TO DISMISS THIS CASE FOR LACK OF JURISDICTION**

COMES NOW, the undersigned Kenneth P. Crawford, Jr, In Esse, Sui Juris, as Executor / Administrator, for and on behalf of the KENNETH P CRAWFORD, JR ESTATE, who is unschooled in law and asks that the court take Judicial Notice of the enunciation of principles as stated in Haines v. Kerner, 404 U.S. 519, wherein the court has directed that those who are unschooled in law making pleadings shall have the court look to the substance of the pleadings rather than the form. The undersigned submits this Notice of Challenge of Jurisdiction / Motion to Dismiss This Case for Lack of Jurisdiction with attachments, without waiver of any defenses.

1. As occupant to the Executor office to the KENNETH P CRAWFORD JR ESTATE all persons and individuals acting in the capacity as Executor, Guardian, and / or Administrator are hereby with leave until further notice, and are therefore required revoked of any benefits, privileges, and / or immunities, regarding the Estate, including the usage and / or misuse of interest, credit, and other items claimed as assets for the Estate. This appointment shall remain in effect until further

notice from this Executor office bearing autograph or seal. This executor Office further serves notice of the

Estate's intention to maintain a peaceful relationship with those "in care" persons, serving as trustees, fiduciaries and public servants appointed by the (Executor Office) to serve the interests of the Estate.

2. All claims against the Decedent or Estate for payment or usage of credits or interest of any kind and in any amount whether it is for tax, or fee, or collection, or charge, or discharge, shall not be paid, without being presented to this Executor Office for approval. The undersigned is not a DEAD ENTITY or LOST AT SEA as may be presumed under the Cestui Que Vie Act of 1666 (as amended to be incorporated into the 14th Amendment of the U.S. Constitution).
3. When approval is given for administration or probation of the Estate, it shall be made evident in writing by this Executor Office and as per requirement, and anyone who claims authority to act in behalf of the Estate shall be required to be in possession of the letter affirming the fiduciary authority to do so. Continuing unauthorized use of credits or interests without express consent and upon being noticed by this order constitutes fraud against the Estate, and the committing of perjury by the individuals acting, which may require legal redress against such individuals.
4. The undersigned revokes any presumption that any Judge, Agent, Attorney, or the like in this instant matter is permitted to act as a Fiduciary, Trustee, Administrator, Agent or the like over the Estate. Any assumed authority given to probate for the Estate is hereby revoked and made null and void nunc pro tunc to all agents, heirs, and assigns of this court. Every person who under color of law, or any statute, ordinance, regulation, custom, or usage, of any state or territory, interferes, obstructs, deprives any rights, privileges, or immunities of the estate, shall be liable to the estate, without immunity, on an action at suit or other proper proceeding for redress. Fiduciaries shall at no time improperly use the Estate's money, assets, property, services, or credit in the performance of, or because of, their official duties for activities that have not been approved by this Executor Office.
5. No legitimate information has been filed into evidence associated with the above cause.

*If an offense cannot be accurately and clearly described without an allegation that the accused is not within an exception contained in the statutes, an indictment which does not contain such allegation is defective. **United States v. Cook, 84 U.S. (17 Wall.) 168, 174 (1872).***

6. The prosecution has the burden of proof to show that the court has [subject matter] jurisdiction over the Estate.

"A man must assign a good reason for coming (to the court). If the fact is denied, upon which he grounds his right to come (into the court), he must prove it. He, therefore, is the actor in the proof,

*and, consequently, he has no right, where the point is contested, to throw the onus probandi on the defendant." **Maxfield's Lessee v. Levy, 4 U.S. 330. [Emphasis added]***

7. The undersigned demands this court to take Judicial Notice that it does not have jurisdiction over the undersigned or the Estate.

*When a judge knows that he lacks jurisdiction or acts in the face of clearly valid statutes expressly depriving him of jurisdiction, judicial immunity is lost. **Rankin v. Howard, (1980) 633 F.2d 844, cert. den. Zeller v. Rankin, 101 S.Ct. 2020, 451 U.S. 939, 68 L.Ed 2d 326.***

*A judge must be acting within his jurisdiction as to subject matter and person, to be entitled to immunity from civil action for his acts. **Davis v. Burris, 51 Ariz. 220, 75 P.2d 689 (1938).***

*When a judicial officer acts entirely without jurisdiction or without compliance with jurisdiction requisites he may be held civilly liable for abuse of process even though his act involved a decision made in good faith, that he had jurisdiction. **Little v. U.S. Fidelity & Guaranty Co., 217 Miss. 576, 64 So. 2d 697.***

*"No judicial process, whatever form it may assume, can have any lawful authority outside of the limits of the jurisdiction of the court or judge by whom it is issued; and an attempt to enforce it beyond these boundaries is nothing less than lawless violence." **Ableman v. Booth, 21 Howard 506 (1859).***

*"We (judges) have no more right to decline the exercise of jurisdiction which is given, than to usurp that which is not given. The one or the other would be treason to the Constitution." **Cohen v. Virginia, (1821), 6 Wheat. 264 and U.S. v. Will, 499 U.S. 200.***

8. As of this date, Plaintiff has failed to prove they have jurisdiction by convincing evidence.

"Jurisdiction cannot be assumed by a district court nor conferred by agreement of parties, but it is incumbent upon plaintiff to allege in clear terms, the necessary facts showing jurisdiction which must be proved by convincing evidence." **Harris v. American Legion, 162 F. Supp. 700 (1958).** See also **McNutt v. General Motors Acceptance, 56 S. Ct. 780.**

9. The IRS CRIMINAL INVESTIGATION DIVISION (CID) lacks jurisdiction over the undersigned regarding this instant matter and furthermore lack jurisdiction to attempt to act on behalf of the Estate, without expressed consent from the undersigned. THIS COURT DOES NOT HAVE SUCH AUTHORIZATION TO ATTEMPT TO PROBATE THE ESTATE in any way, shaper or form. IRS CID SPECIAL AGENTS derives enforcement authority from Title 27 of the Code of Federal Regulations & United States Code, respectively, (ALCOHOL, TOBACCO, FIREARMS & EXPLOSIVES). The undersigned is not involved in any ATF activities.

10. Attached hereto as Exhibit A, is a Certified Copy of a Motion to Dismiss for Lack of Jurisdiction signed by several Attorney's in the IRS Office of Chief Counsel and is a Certified Copy of an Order for Dismissal for Lack of Jurisdiction, signed by Maurice B. Foley d/b/a CHIEF JUDGE, US TAX COURT regarding a recent petition that was filed for docket # 9468-18. The IRS Office of Chief Counsel, the Office of the Commissioner, all agents, heirs and assigns have admitted the IRS has no jurisdiction over the undersigned for tax years noted in the attached documents. There is no injured party in this matter. Plaintiff can't claim to be an injured party in this instant matter.

11. The undersigned sent UNDER NOTARY SEAL bearing USPS Certified Mail Label # 7015 0640 0000 0776 3987 a Letter of Request / Notice of Dispute dated May 25, 2018 to the IRS CID CHIEF, Don Fort in Washington DC asking his office to provide proof of claim regarding authority of his office to investigate against the interests of the Estate. As of this date, the undersigned has not received any response from the IRS CID to said request. As an operation of law, the IRS CID and all agents have admitted via tacit agreement (doctrine of silence) that they do not have any jurisdiction over the Estate for any alleged issues at hand since they failed to respond. See: **Connally v. General Construction Co.**, 269 U.S. 385, 391. Notification of legal responsibility is "the first essential of due process of law." Also, see: *U.S. v. Tweel*, 550 F. 2d. 297. *"Silence can only be equated with fraud*

where there is a legal or moral duty to speak or where an inquiry left unanswered would be intentionally misleading." This ruling of the United States Supreme Court was rendered regarding **fraud** perpetrated by the IRS. Please see attached **EXHIBIT B.**

12. The ORDER SETTING CONDITIONS FOR RELEASE signed by US MAGISTRATE Joel Schneider is defective on its face as the IRS CID had no authority to arrest / kidnap the undersigned, to probate the Estate under duress / force without the consent of the undersigned.

13. (IRC) 26 USC 7212-derives rulemaking "enforcement" authority from Title 27 of the Code of Federal Regulations. **Please see attached EXHIBIT C. This does not apply to the undersigned of this document.**

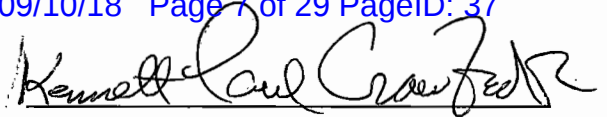
14. This court also lacks jurisdiction over this instant matter, as this court is a court of limited jurisdiction and as such, this court does not have jurisdiction over IRS (Internal Revenue Service) matters. Any actions against the undersigned by this court would be a nullity. *"Where a court has jurisdiction, it has a right to decide any question which occurs in the cause, and whether its decision be correct or otherwise, its judgments, until reversed, are regarded as binding in every other court.*

But if it acts

without authority, its judgments and orders are regarded as nullities. They are not voidable, but simply void, and form no bar to a remedy sought in opposition to them, even prior to a reversal. They constitute no justification, and all persons concerned in executing such judgments or sentences are considered in law as trespassers." **Elliott v. Lessee of Piersol, 26 U.S. 328 (1828).** By granting this

Motion, the Judge in this instant matter would be upholding the oath of office he took to uphold the public trust and to protect and defend the constitution. The tax court order attached hereto is a binding legal order and has full force and effect of the law. **Any denial of this Motion would mean this court would be in contempt of a LAWFULLY valid court order.**

Wherefore, for the above noted reasons, the undersigned moves the court to grant this motion. ITS IS PRAYED THIS MOTION BE GRANTED and this case should be dismissed with prejudice for lack of jurisdiction. All matters thereto will be deemed Res Judicata Ab Intitio.

A handwritten signature in black ink, appearing to read "Kenneth P. Crawford, Jr.", is written over a horizontal line.

Kenneth P. Crawford, Jr.,
Without Prejudice
All Rights Reserved

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY**

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THE UNITED STATES OF AMERICA,

Plaintiff

v.

KENNETH P. CRAWFORD, JR.,

Defendant [In Error]

Docket # 18cr505 (RBK)

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AFFIDAVIT OF NO JURISDICTION

NOTICE TO AGENT IS NOTICE TO PRINCIPAL. NOTICE TO PRINCIPAL IS NOTICE TO AGENT.

Whereas the Eternal and Unchanging Maxims (Principles) Of the Laws of Commerce Are:

1. A matter must be expressed to be resolved
2. In Commerce, Truth is sovereign
3. Truth is expressed in the form of an Affidavit
4. An un rebutted Affidavit stands as Truth in Commerce
5. An un rebutted Affidavit becomes the judgment in Commerce

To all to whom these presents shall come, greetings: "Equality is Paramount and Mandatory by Law". I, Kenneth P. Crawford, Jr (Affiant), being duly sworn, depose and declare that I am the undersigned of this Affidavit and this document is being signed / sealed under penalty of perjury regarding this instant matter.

WHEREAS,

1. There is no admissible evidence which demonstrates that the Affiant is an enemy of the United States (as defined in the Trading With the Enemy Act of 1917, amended via the Emergency Banking Act of March 9, 1933) or any corporation created under the laws of the United States or

any State of the Union States, the District of Columbia, or any territory, commonwealth or possession of the United States or a foreign State or country, public or private and I believe that no evidence exists.

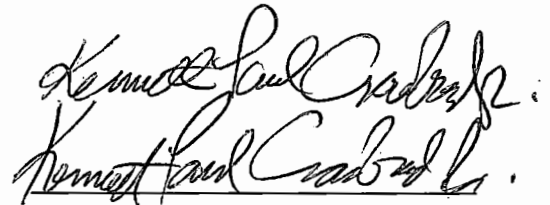
2. There is no admissible evidence which demonstrates that the Affiant is affiliated with or an enemy of any public or private corporation, domestic or foreign, but is a neutral private body and I believe that no evidence exists.
3. There is no admissible evidence which demonstrates a presumption is NOT a rule of Law, Statutory or judicial, by which the finding of a basic fact gives rise to the existence of presumed fact until presumption is rebutted. See *Van Wart v. Cook*, 557 P. 2d 1161. There is no admissible evidence which demonstrates in the Commercial Law of all States, a presumption means that the trier (the Judge) of fact, must NOT find the existence of the fact presumed per FRCP 52, unless and until the evidence is introduced which would support a finding of its non-existence. Presumption" or "presumed" means that the trier of fact must find the existence of the fact presumed unless and until evidence is introduced which would support a finding of its nonexistence" and I believe that no evidence exists.
4. There is no admissible evidence which demonstrates the Federal Rules of Civil Procedure, Rule 52, does not apply in Civil and Criminal actions with equal force and effect because criminal is always civil in nature. Moreover, there is no admissible evidence which demonstrates no civil or criminal cause of action cannot arise unless there be a contract. See *Eads v. Marks*, 249 P. 2d 257, 260. There is always a presumption that a contract exists and that the responding party is a Corporation. Under Rule 52, which is the same in all States as in the Federal Rules, the Texas Court of appeals (5th Cir ;) has ruled of the finding of fact, by the Court, that "the failure of an adverse party to deny under oath the allegation that he is incorporated dispenses with the necessity of proof of the fact". Thus, there is no admissible evidence which demonstrates a presumption does not become a finding of fact by the court unless rebutted before trial and I believe that no evidence exists.
5. There is no admissible evidence which demonstrates that the Affiant is a vessel documented under Chapter 121 of Title 46, United States Code or a vessel as provided in Chapter 123 of said Title and I believe that no evidence exists.
6. There is no admissible evidence which demonstrates that the Affiant is a corporation created under the laws of the United States or any State of the Union States, the District of Columbia, or any territory, commonwealth or possession of the United States or a foreign State or country, public or private and I believe that no evidence exists.

7. There is no admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE is NOT something other than a DEBT COLLECTION AGENCY, working under a service agreement / contract with the United States Government regarding DEBT COLLECTION SERVICES for and on behalf of the UNITED STATES, a federal corporation as defined in 28 U.S.C. § 3002 (15) and I believe that no evidence exists.
8. There is no admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE CRIMINAL INVESTIGATION DIVISION has jurisdiction over any issues regarding Title 26 of (Internal Revenue Code) the Code of Federal Regulations & United States Code, respectively, and I believe that no evidence exists.
9. There is no admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE CRIMINAL INVESTIGATION DIVISION does not derive enforcement authority from Title 27 of the Code of Federal Regulations & United States Code, respectively, (ALCOHOL, TOBACCO, FIREARMS) and I believe that no evidence exists.
10. There is no admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE did not process a Substitute For Return (**SFR**) violating IRC 6020 (b) and proper assessment procedures regarding the re-assessment of the tax account of the undersigned for tax year 2014 and that the INTERNAL REVENUE SERVICE can commit fraud to allege fraud, and I believe that no evidence exists.
11. There is no admissible evidence which demonstrates that the undersigned received a **Notice and Demand for Tax** which corresponds to each "Assessment" and which demonstrates full compliance with the federal statute at IRC § 6303 ("Secretary shall"); and proof of service of each such Notice and Demand at my dwelling or usual place of business, or proof of mailing each such Notice and Demand for payment, which demonstrates full compliance with the federal statute at IRC § 6303("Secretary shall") and I believe that no evidence exists.
12. There is no admissible evidence which demonstrates the undersigned received a **Notice of Deficiency** via Certified or Registered Mail which corresponds to the "Assessment" and which demonstrates full compliance with the federal statute at IRC § 6212(a) ("Secretary ... is authorized to send notice of such deficiency ... by certified mail or registered mail"); tax year 2014 and I believe that no evidence exists.
13. There is no admissible evidence which demonstrates the undersigned received a **Notice of Assessment** which demonstrates full compliance with the federal statute at IRC § 6203 for tax year 2014 and I believe that no evidence exists.

15. There is no admissible evidence which demonstrates that, primarily, the INTERNAL REVENUE SERVICE is NOT something other than a corporation **unlawfully acting under color of law as a government agency regarding this instant matter before this court**, and I believe that no evidence exists.
16. There is no admissible evidence which demonstrates that by challenging jurisdiction of the IRS, the burden of proof in this instant matter is not on the Plaintiff (United States of America) to prove they have jurisdiction in this matter and I believe no evidence exists.
17. There is no admissible evidence which demonstrates that the Plaintiff in this instant matter is not a federal corporation as defined in **28 U.S.C. § 3002 (15)** and I believe no evidence exists.
18. There is no admissible evidence which demonstrates the Affiant is not a private citizen, employed in the private sector in New Jersey and I believe no evidence exists.
19. There is no admissible evidence which demonstrates that the undersigned is involved in any ATF **(ALCOHOL, TOBACCO, FIREARMS)** related activities regarding this instant matter and I believe no evidence exists.
20. There is no admissible evidence which demonstrates that **Internal Revenue Manual 1100, Section 1132.75 does not** state: *"The Criminal Investigation Division enforces the criminal statutes applicable to income, estate, gift, employment and excise tax laws involving United States Citizens residing in foreign counties and non-resident aliens subject to federal income tax filing requirements."* and I believe no evidence exists.
21. There is no admissible evidence which demonstrates that Christina Barker d/b/a/ SPECIAL AGENT, IRS CID is NOT IN DIRECT VIOLATION of her oath of office and pocket commission **(Enforcement related from Title 27 of CFR & USC)** regarding the arrest (kidnapping) of the undersigned regarding this instant matter and I believe no evidence exists.
22. There is no admissible evidence which demonstrates that the Affiant is engaged in any criminal activities that would necessitate any arrest by Christina Barker d/b/a/ SPECIAL AGENT, IRS CID for this instant matter and I believe no evidence exists.
23. There is no evidence which demonstrates primarily, that Affiant is required to adhere to the ORDER SETTING CONDITIONS FOR RELEASE from custody of the IRS CID that was signed under duress / threat / coercion and furthermore, there is no admissible evidence which demonstrates such documents are not legally void, baseless and without merit and I believe no evidence exists.

24. There is no evidence which demonstrates primarily, that the ORDER SETTING CONDITIONS FOR RELEASE signed by US MAGISTRATE Joel Schneider is not defective on its face, as a lawfully valid contract can't be entered into under duress / threat / coercion and I believe no evidence exists.
25. There is no admissible evidence which demonstrates primarily that US MAGISTRATE Joel Schneider is not in direct violation of his oath of office regarding the signing of the ORDER SETTING CONDITIONS FOR RELEASE, and furthermore no admissible evidence which demonstrates said MAGISTRATE had the jurisdiction / authority to sign said document(s) and I believe no evidence exists.
26. There is no admissible evidence which demonstrates primarily pursuant to the Uniform Bonding Code, US MAGISTRATE Joel Schneider is not required to have Malpractice Bonding / Corporate Public Hazard Bonding / Executive Enforcement Bond as a public official operating in the public trust and I believe no evidence exists.
27. There is no admissible evidence which demonstrates the Affiant does not have a Certified Copy of a motion to dismiss by chief counsel of the IRS Commissioner/and an Order for Dismissal for Lack of Jurisdiction, signed by Maurice B. Foley d/b/a CHIEF JUDGE, US TAX COURT regarding a recent petition that was filed for docket # 9468-18 and I believe no evidence exists. Please see attached EXHBIT A.
28. There is no admissible evidence which demonstrates that the United States District Court is NOT A COURT OF LIMITED JURISDICTION, and that jurisdiction of said court applies to IRS (Internal Revenue Service) related matters in particularly this instant matter, and I believe no evidence exists.
29. There is no admissible evidence which demonstrates that, primarily, that the INTERNAL REVENUE SERVICE is not required to adhere to FAIR DEBT COLLECTION PRACTICES ACT Title 15-chapter 41 subchapter V § 1692, pursuant to the R.R.A. of 1998 and I believe that no evidence exists.
30. There is no admissible evidence which demonstrates that, primarily that Plaintiff is an injured party regarding this instant matter and I believe that no evidence exists.
31. There is no admissible evidence which demonstrates that, primarily the Affiant is not an injured party due to the criminal actions of Plaintiff, in collusion with the IRS CID regarding this instant matter and I believe that no evidence exists.
32. There is no admissible evidence which demonstrates that, primarily that Affiant directly prepared, executed any IRS Forms 1099A, 1099MISC or any IRS Forms 1040 of any alleged private injured parties (noted in the indictment as co-conspirators) regarding this instant matter and I believe that no evidence exists.

33. There is no admissible evidence which demonstrates that, primarily the Indictment for this instant matter is not defective on its face and as such and there is no admissible evidence which demonstrates that said indictment is not legally baseless, frivolous and without merit and I believe no evidence exists.
34. There is no admissible evidence which demonstrates that this case should not be dismissed for lack of jurisdiction pursuant to the IRS CID not having jurisdiction over the Affiant or the allegations made in the indictment, and no admissible evidence which demonstrates this honorable court has jurisdiction over the IRS (Internal Revenue Service) and I believe no evidence exists.



Kenneth P. Crawford, Jr, Affiant
Without Prejudice
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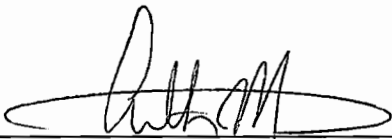
ACKNOWLEDGEMENT

STATE OF NEW JERSEY)

COUNTY OF ATLANTIC) ss

On this 5th day of September, 2018, before me, Arthur M. Conley, a Notary Public in and for said state, personally appeared Kenneth P. Crawford, Jr, whose name is subscribed to the within instrument, and ACKNOWLEDGED to me that he executed the same in his authorized capacity and that by his signature on the instrument herein, the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and seal:



signature of Notary Public

SEAL:

Arthur M. Conley #2442924
Notary Public of New Jersey
My Commission Expires 2-11-19

NOTE: The above noted NOTARY PUBLIC is not an attorney licensed to practice law in the state of New Jersey and has not given legal advice or accepted fees for legal advice; provided no assistance in the preparation of the above referenced documents and has no interest in any issue referenced therein. The above noted NOTARY PUBLIC is NOT a party to this action and is ONLY acting in an authorized capacity as a third-party witness to CERTIFY the signatures indicated herein. The Certifying NOTARY is an independent contractor and not a party to this claim. In fact, the Certifying NOTARY is a Federal Witness Pursuant to TITLE 18, PART I, CHAPTER 73, SEC. 1512. *Tampering with a witness, victim, or an informant.* The Certifying NOTARY also performs the functions of a quasi-Postal Inspector under the Homeland Security Act by being compelled to report any violations of the U.S. Postal regulations as an Officer of the Executive Department.

EXHIBIT A

UNITED STATES TAX COURT
WASHINGTON, DC 20217

KENNETH P. CRAWFORD, JR.,

Petitioner,

V.

COMMISSIONER OF INTERNAL REVENUE,

Respondent


Docket No. 9468-18.

ORDER OF DISMISSAL FOR LACK OF JURISDICTION

On July 16, 2018, respondent filed in the above-docketed case a Motion to Dismiss for Lack of Jurisdiction, on the ground that no notice of deficiency, as authorized by section 6212 and required by section 6213(a) of the Internal Revenue Code (I.R.C.) to form the basis for a petition to this Court, had been sent to petitioner with respect to taxable years 2000 through 2017, nor had respondent made any other determination with respect to petitioner's tax years 2000 through 2017, including any determination pursuant to section 6320 and/or 6330, I.R.C., that would confer jurisdiction on the Court, as of the date the petition herein was filed. In the motion, respondent indicates that petitioner has no objection to the granting thereof, and petitioner further filed a notice of no objection to the motion on the same July 16, 2018, date.

Upon due consideration, it is

ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction is granted, and this case is dismissed for lack of jurisdiction.


Maurice B. Foley
Chief Judge C

CERTIFIED TRUE COPY
STEPHANIE A. SERVOS, CLERK

BY: Shes Allen
DEPUTY CLERK

ENTERED: JUL 17 2018

SERVED Jul 17 2018

US TAX COURT
RECEIVED

JUL 16 2018
12:20 PM

CLC



US TAX COURT
eFILED

JUL 16 2018

KENNETH P. CRAWFORD, JR.,
Petitioner,

v.

ELECTRONICALLY FILED

Docket No. 9468-18

COMMISSIONER OF INTERNAL REVENUE,
Respondent

RESPONDENT'S MOTION TO DISMISS FOR LACK OF JURISDICTION

CERTIFIED TRUE COPY
STEPHANIE A. SERVOSS, CLERK

BY: Theodore Allen
DEPUTY CLERK

UNITED STATES TAX COURT

KENNETH P. CRAWFORD JR.,)	
)	
Petitioner,)	
)	
v.)	Docket No. 9468-18
)	
COMMISSIONER OF INTERNAL REVENUE,)	Filed Electronically
)	
Respondent.)	

MOTION TO DISMISS FOR LACK OF JURISDICTION

RESPONDENT MOVES that this case be dismissed for lack of jurisdiction upon the ground that no statutory notice of deficiency, as authorized by I.R.C. § 6212 and required by I.R.C. § 6213(a) nor has any notice of determination, authorized by I.R.C. §§ 6320 or 6330, to form the basis for a petition to this Court, has been sent to petitioner with respect to taxable years 2000 through 2017, nor has respondent made any other determination with respect to petitioner's taxable years 2000 through 2017 that would confer jurisdiction on this Court.

IN SUPPORT THEREOF, respondent respectfully states:

1. The petition was filed on May 14, 2018, alleging that no notices of deficiencies or determinations were received by petitioner for taxable years 2000 through 2017. No documents were attached to the copy of the petition served on respondent.

2. Respondent has diligently searched his records and contacted I.R.S. personnel in an attempt to determine whether

Docket No. 9468-18

- 2 -

any notices of deficiency or notices of determination were issued for petitioner's taxable years 2000 through 2017. Based on said diligent search, and based on a review of respondent's records kept in the ordinary course of business when respondent issues and mails a notice of deficiency or notice of determination to a specific taxpayer, there is no record, information, or other evidence indicating that a notice of deficiency authorized by I.R.C. § 6212 or a notice of determination authorized by I.R.C. §§ 6320 or 6330 was mailed to petitioner with respect to the taxable years 2000 through 2017.

3. Accordingly, respondent has determined, based upon the foregoing, that no notice of deficiency pursuant to I.R.C. §§ 6212 and 6213(a) nor no notice of determination pursuant to I.R.C. §§ 6320 or 6330, sufficient to confer jurisdiction on the Court, has been sent to petitioner with respect to the taxable years 2000 through 2017.

4. Respondent has further determined based upon the above-described diligent search that no other determination has been made by respondent that would confer jurisdiction upon this Court.

5. Petitioner has neither produced, nor otherwise demonstrated, that a notice of deficiency or other determination sufficient to confer jurisdiction on this Court was mailed to

Docket No. 9468-18

- 3 -

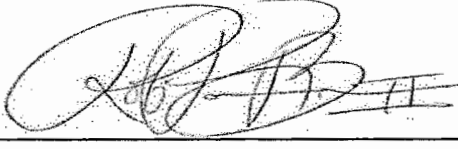
petitioner as required by I.R.C. §§ 6213(a), 6320, 6330 and Tax Court Rule 34(b), or other applicable provisions of the Internal Revenue Code or Rules of this Court.

6. Respondent's counsel called and spoke with petitioner on July 13, 2018 to inquire about any objection to the granting of this motion and petitioner stated that he does not object to the granting of this motion.

WHEREFORE, respondent requests that this motion be granted.

WILLIAM M. PAUL
Acting Chief Counsel
Internal Revenue Service

Date: July 16, 2018

By: 
ROBERT P. BROWN II
Attorney
(Small Business/Self-Employed)
Tax Court Bar No. BR1516
701 Market Street
Suite 2200
Philadelphia, PA 19106
Telephone: 267-941-7158

OF COUNSEL:
BRUCE K. MENEELY
Division Counsel
(Small Business/Self-Employed)
NANCY B. ROMANO
Area Counsel, 2 (Philadelphia)
(Small Business/Self-Employed)

EXHIBIT B

LETTER OF REQUEST / NOTICE OF DISPUTE

Notice to Agent is Notice to Principal. Notice to Principal is Notice to Agent
USPS Certified Mail Label # 7015 0640 0000 0776 3987

May 25, 2018

From:

Kenneth P. Crawford Jr.
c/o 117 Libery Court
Galloway, New Jersey 08205

To:

INTERNAL REVENUE SERVICE
CRIMINAL INVESTIGATION DIVISION
Attention: Don Fort d/b/a CHIEF
1111 Constitution Avenue NW ROOM # 2501
Washington, District of Columbia 20224

Dear Don Fort d/b/a CHIEF, IRS CID, agents, heirs, assigns:

Re: US DOJ TARGET LETTER dated January 9, 2018 REZ:REP:SMGREEN, DJ 5-48-22635, CMN 2017200601, which is made fully part hereof, and included herein by reference.

I thank you in advance for your cooperation in providing me with the requested "PROOFS OF CLAIM" noted below. This document with attachments is in response to the erroneous US DOJ target letter I received alleging I am involved in criminal activities. I demand the IRS CID CEASE & DESIST ALL ACTIONS against me. The letter says the IRS CID are the ones that initiated the action against me, which they sent info to the US DOJ regarding my alleged activities. I am sending this letter to you because as the head of the IRS CID, you can forward this and the attachments to the proper local IRS CID AGENT that is the one that sent the documents to the US DOJ. I looked in my files and I can't find any actual contact person directly.

Because I don't have the exact name and info of the Agent that was assigned to me, I will be referring to them below as the **"the respective IRS CID AGENT."** Your alleged authority is not coming from TITLE 26 OF THE UNITED STATES CODE or the TITLE 26 OF THE CODE OF FEDERAL REGULATIONS. Your true authority (**connected to your ENFORCEMENT related pocket commission of all your IRS CID agents**) in this matter resides from **TITLE 27 OF THE UNITED STATES CODE and TITLE 27 of the CODE OF FEDERAL REGULATIONS, which is ALCOHOL, TOBACCO, FIREARMS and EXPLOSIVES**, respectively. **I AM NOT ENGAGED IN ANY ALCOHOL, TOBACCO, FIREARMS and EXPLOSIVES** related activities and we never will be. As such, the IRS CID has no jurisdiction over me regarding this alleged issue. Please take further **notice** that this written communication constitutes me challenging the jurisdiction of the IRS CRIMINAL INVESTIGATION DIVISION and I respectfully DEMAND you to produce the requested information below, in doing so you will be allowing me to make sure you have the jurisdiction to handle this matter. TAKE NOTICE this letter and attachments are presented in the spirit of peace and harmony. Please within 10 days from the date of receipt of this letter with attachments, **provide me with proofs of claim that:**

1. PROOF OF CLAIM that the legal authority of your office and your agents is NOT specifically set forth in Internal Revenue Manual Chapter 1100, "Organization and Staffing" and that regarding Criminal Investigations, section 1132.75 does NOT state that "(t)he Criminal Investigation Division enforces the statute applicable to income, estate, gift and excise tax laws ... involving United States citizens residing in foreign countries and non-resident aliens subject to Federal income tax ..."; which does not apply to the undersigned of this document.
2. PROOF OF CLAIM that the respective IRS CID AGENT dba IRS CID SPECIAL AGENT, et al, or INTERNAL REVENUE SERVICE has any other evidence proving that your office does in fact have the authority to investigate me, by producing any other law that expands the authority of the IRS CID, to be over United States Citizens living and working in the United States establishing the IRS CID's authority to initiate the investigation of me and then make any prosecution recommendation(s) to the United States Department of Justice;
3. PROOF OF CLAIM that the UNITED STATES DISTRICT COURT is NOT a court of limited jurisdiction, and that the COURT has jurisdiction over the IRS, Internal Revenue Service (related matters);
4. PROOF OF CLAIM that absent said other evidence that your office does in fact have the authority to investigate me, that it is NOT self-evident that according to the "legal authority" extended to your agency you never had authority to investigate me, and that failure on the part of the agency to provide proof to me that the agency has the authority to proceed with a criminal investigation is NOT a clear violation of "due process" and the Tax Payer Bill of Rights;
5. PROOF OF CLAIM that my rights to due process of law have not already been violated by the respective IRS CID AGENT dba IRS CID SPECIAL AGENT, et al, or INTERNAL REVENUE SERVICE for as the United States Supreme Court has held in Davis v. Scherer, 468 US 183, 1984, "If a question is raised regarding the recognition of a taxpayer's right to due process of law, the issue should be resolved before proceeding... Violation of a taxpayer's clearly established constitutional rights could expose a collector to personal liability.";
6. PROOF OF CLAIM that the respective IRS CID AGENT that began this action against me, dba IRS CID SPECIAL AGENT, et al, or INTERNAL REVENUE SERVICE has adhered to the requirement in 26 CFR § 201.107 (b)(2) by acquainting me with "the basis, nature, and other essential elements of any proposed criminal charges against" me;
7. PROOF OF CLAIM that such deliberate misuse of authority does not constitute fraud on the part of that the respective IRS CID AGENT, and the INTERNAL REVENUE SERVICE regarding this instant matter as well as potential violation of 26 U.S.C. §7214;
8. PROOF OF CLAIM that the respective IRS CID AGENT, et al, is not misbehaving as agent(s) for a foreign entity causing injury in the public;

9. PROOF OF CLAIM that **ALL officers and employees of the Internal Revenue Service** are not under Oath of Office to support and defend both U.S. and State Constitutions; **Please also provide me with a CERTIFIED COPY of your oath of office; and the oath of office of the actual local NJ based agent that was "assigned" to me;**
10. PROOF OF CLAIM that the respective IRS CID AGENT and the Internal Revenue Service are NOT bound by rulings by the UNITED STATES SUPREME COURT for instance, where the COURT has repeatedly established that regulations are necessary to implement a statute, as in California Bankers Association v Shultz, 94 S.Ct. 1494 (1974), and/or United States v. Ursky, 361 U.S. 431, 437, 438, 80 S.Ct. 459 (1960);
11. PROOF OF CLAIM that in 27 C.F.R., Chapter 1, § 250.11 Definitions (and applicable sections of Title 27 of the United States Code), we do NOT find: **"United State Bureau of Alcohol, Tobacco and Firearms office. The Bureau of Alcohol, Tobacco and Firearms office in Puerto Rico..."** and **"Secretary -- The Secretary of the Treasury of Puerto Rico"** and **"Revenue Agent -- Any duly authorized Commonwealth Internal Revenue Agent of the Department of the Treasury of Puerto Rico;"**
12. PROOF OF CLAIM that since 27 C.F.R. (and applicable sections of Title 27 of the United States Code) is for Alcohol, Tobacco, Firearms, and Explosives, not income or employment taxes, and since the undersigned is not engaged in activity regarding Alcohol, Tobacco, Firearms, and Explosives, nevertheless gives the respective IRS CID AGENT, et al and the Internal Revenue Service the authority to poke into the undersigns private affairs, in spite of no implementing regulations in 26 CFR or Title 26 of the US Code under a Delegation of Authority Order from the Secretary that they are required under the law to produce;
13. PROOF OF CLAIM that that the respective IRS CID AGENT, c/o INTERNAL REVENUE SERVICE CRIMINAL INVESTIGATION DIVISION has a pocket (enforcement related and not administratively related) commission that grants her the authority (jurisdiction) to initiate any kind of proceedings against me and that said pocket commission is not authorized under applicable sections of **Title 27 of the Code of Federal Regulations and United States Code, which is Alcohol, Tobacco, Firearms, and Explosives** and instead of being authorized under Title 26 of the United States Code and Code of Federal Regulations, which is where said alleged authority should be coming from;

NOTICE AND OPPORTUNITY TO CURE

Failure of responding party(ies) to provide the requisite "Proof of claim," within ten (10) business days upon its receipt hereof, point for point, categorically, shall be deemed as agreement with the fact that the IRS CID and all agents thereof have no jurisdiction over me regarding any matters. TAKE NOTICE the doctrine of silence applies to this matter (tacit agreement). Hence, your responses, if any, must be in proper Affidavit Form, rebutting each of the foregoing requisite "Proofs of claim," based upon your personal firsthand knowledge of the facts, sworn to under penalty of perjury, true, correct, certain, and complete, and not misleading. Declarations are insufficient, as declarations permit lying (subornation of perjury) by omission, which no honorable draft, or redraft, may contain. Please govern yourself accordingly.

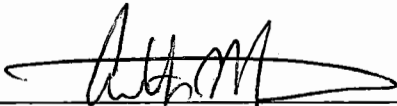
Dated: this 25 day of May 2018.



Kenneth P. Crawford Jr.
c/o 117 Libery Court
Galloway, New Jersey 08205

LET IT BE RESOLVED BY A DETERMINATION OF THE TRUTH
RATHER THAN THAT THE TRUTH REMAIN HIDDEN

SUBSCRIBED and **AFFIRMED** to before me, a Notary Public in and for The State of New Jersey, at Atlantic county, in the City of Galloway, the above signatories and bona fide signatures to the within instrument and affirmed that this was his voluntary act and deed in the execution of this instrument, on this 25th day of May 2018.



Notary Public's signature:

(Seal) Arthur M. Conley #2442924
Notary Public of New Jersey
My Commission Expires 2-11-19

NOTE: The above noted NOTARY PUBLIC is not an attorney licensed to practice law in the state of New Jersey and has not given legal advice or accepted fees for legal advice; provided no assistance in the preparation of the above referenced documents and has no interest in any issue referenced therein. The above noted NOTARY PUBLIC is NOT a party to this action and is ONLY acting in an authorized capacity as a third-party witness to CERTIFY the witnessing of said documents indicated herein. The Certifying NOTARY is an independent contractor and not a party to this claim. In fact, the Certifying NOTARY is a Federal Witness Pursuant to TITLE 18, PART I, CHAPTER 73, SEC. 1512. *Tampering with a witness, victim, or an informant.* The Certifying NOTARY also performs the functions of a quasi-Postal Inspector under the Homeland Security Act by being compelled to report any violations of the U.S. Postal regulations as an Officer of the Executive Department.

Form

COL**Violation Warning
Denial of Rights Under Color of Law**

► Violation Warning—18 U.S.C. §242; 18 U.S.C. §245; 42 U.S.C. §1983

Name and address of Citizen

Kenneth P. Crawford
c/o 117 Liberty Court
Galloway, New Jersey 08205

Name and address of Notice Recipient

INTERNAL REVENUE SERVICE, CRIMINAL INVESTIGATION DIVISION
Attention: Don Fort d/b/a CHIEF
1111 Constitution Avenue NW ROOM # 2501
Washington, District of Columbia 20224

Citizen's statement:
This is ACTUAL and CONSTRUCTIVE NOTICE to all agents, heirs, and assigns of the IRS, Internal Revenue Service, Criminal Investigation Division to CEASE & DESIST all actions regarding me. Your pocket commission authority is derived from TITLE 27 OF THE US CODE & CFR, which is ALCOHOL, TABACCO, FIREARMS & EXPLOSIVES, and NOT TITLE 26 of the US CODE & CFR, which is the INTERNAL REVENUE CODE. Please provide me with the proofs of claim in the attached Letter of Request within 10 days of receipt. NOTICE TO AGENT IS NOTICE TO PRINCIPAL. NOTICE TO PRINCIPAL IS NOTICE TO AGENT.

I certify that the forgoing information stated here is true and correct.

Citizen's signature



Date ► 25 May 2018

Legal Notice and Warning

Federal law provides that it is a crime to violate the Rights of a citizen under the color-of-law. You can be arrested for this crime and you can also be held personally liable for civil damages.

Attempting to cause a person to do something by telling that person that such action is required by law, when it is not required by law, may be a felony.

18 USC §242 provides that whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, Commonwealth, Possession, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States ... shall be fined under this title or imprisoned not more than one year, or both.

18 USC §245 provided that Whoever, whether or not acting under color of law, intimidates or interferes with any person from participating in or enjoying any benefit, service, privilege, program, facility, or activity provided or administered by the United States; [or] applying for or enjoying employment, or any perquisite thereof, by any agency of the United States; shall be fined under this title, or imprisoned not more than one year, or both.

42 USC §1983 provides that every person who, under color of any statute, ordinance, regulation, custom, or usage, of any State or Territory or the District of Columbia, subjects, or causes to be subjected, any citizen of the United States or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the Constitution and laws, shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress.

Warning, you may be in violation of Federal Law and persisting with your demand may lead to your arrest and/or civil damages! Also understand that the law provides that you can be held personally responsible and liable, as well as your company or agency.

You are advised to cease and desist with your demand and to seek *personal* legal counsel if you do not understand the law.

Notice of Service: PLS SEE ATTACHED CERTIFICATE OF NOTARY VERIFICATION (CNV) FOR PROPER SERVICE NOTICE.

I, Kenneth P. Crawford Jr. certify that I personally delivered this notice to above named recipient and address on SEE ATTACHED CNV at the above noted address of the recipient.



COPY

U.S. Department of Justice

Tax Division

*Northern Criminal Enforcement Section
P.O. Box 972
Washington, D.C. 20044
202-514-5150 (v)
202-616-1786 (f)*

REZ:REP:SMGreen
DJ 5-48-22635
CMN 2017200601

January 9, 2018

Kenneth P. Crawford, Jr.
101 S. Raleigh Avenue, Apt. 424
Atlantic City, New Jersey 08401

Re: Investigation of Conspiracy to Defraud the Government, Presenting False Claims, and Aiding and Assisting Preparation or Presentation of False Tax Documents

Dear Mr. Crawford:

The Department of Justice, Tax Division has received information from the Internal Revenue Service, Criminal Investigation that you have been involved in a conspiracy to defraud the Government with respect to claims, in violation of 18 U.S.C. § 286; making or presenting false, fictitious or fraudulent claims to a Government agency, in violation of 18 U.S.C. § 287; and aiding and assisting the preparation or presentation of false statements in matters arising under the internal revenue laws, in violation of 26 U.S.C. § 7206(2).

By this letter, I seek to afford you the opportunity to contact this office to discuss these allegations before formal criminal charges are initiated against you. If you wish to discuss this matter with this office, please contact me no later than **February 9, 2018**. Should you decide to meet with the Office, please be advised that you have a right to have an attorney present during any such interview.

If you cannot afford a lawyer, the Court may appoint one for you. If you need appointed counsel, please complete the enclosed financial affidavit and return it to me so that I can notify the Court. **If you do complete the financial affidavit understand that you are signing under penalty of perjury.** You may also call and speak with the Duty Attorney at the Federal Public Defender's Office, 800 Cooper Street, Camden, New Jersey at (856) 757-5341.

In the event that I do not hear from either you or an attorney acting on your behalf by the above-specified date, I shall conclude that you do not wish to discuss this matter with our office.

- 2 -

Consequently, I will present evidence to a federal grand jury which may result in your being named as a defendant in an indictment.

Sincerely yours,

/s/ Sean M. Green

SEAN M. GREEN

Trial Attorney

Criminal Enforcement Section,
Northern Region

CERTIFICATE OF NOTARY VERIFICATION (CNV)

State of New Jersey)
County of Atlantic) ss

CERTIFICATION OF DOCUMENTS FOR MAILING

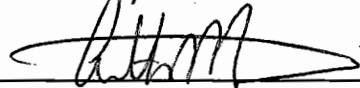
On this 24th day of May, 2018 for the purpose of verification, I, the undersigned NOTARY PUBLIC, do certify and ACKNOWLEDGE that Kenneth P. Crawford Jr., presented the documents listed below to me for **VERIFICATION UNDER NOTARY SEAL**, regarding the mailing of a LETTER OF REQUEST / NOTICE OF DISPUTE with attachments to all agents of the **Internal Revenue Service, Criminal Investigation Division, Attention: Don Fort d/b/a CHIEF**. I, the undersigned NOTARY PUBLIC, personally verified that I have seen the enclosed documents. The documents will be sent via **USPS Certified Mail Label # 7015 0640 0000 0116 3987**.

To:
INTERNAL REVENUE SERVICE
CRIMINAL INVESTIGATION DIVISION
Attention: Don Fort d/b/a CHIEF
1111 Constitution Avenue NW ROOM # 2501
Washington, District of Columbia 20224

From:
Kenneth P. Crawford Jr.
c/o 117 Liberty Court
Galloway, New Jersey 08205

1. Original of CERTIFICATE OF NOTARY VERIFICATION-Certification of Documents-1pg
2. Original of Letter of Request / Notice of Dispute-4pgs
3. Copy of Target Letter- 2pgs
4. Original of FORM COL-Color of Law-1pg

WITNESS my hand and official seal.



Signature of NOTARY PUBLIC
Void where prohibited by law

05/25/2018
Date

seal:

Arthur M. Conley #2442924
Notary Public of New Jersey
My Commission Expires 2-11-19

NOTE: The above noted NOTARY PUBLIC is not an attorney licensed to practice law in the state of New Jersey and has not given legal advice or accepted fees for legal advice; provided no assistance in the preparation of the above referenced documents and has no interest in any issue referenced therein. The above noted NOTARY PUBLIC is NOT a party to this action and is ONLY acting in an authorized capacity as a third-party witness to CERTIFY the witnessing of said documents indicated herein. The Certifying NOTARY is an independent contractor and not a party to this claim. In fact, the Certifying NOTARY is a Federal Witness Pursuant to TITLE 18, PART I, CHAPTER 73, SEC. 1512. Tampering with a witness, victim, or an informant. The Certifying NOTARY also performs the functions of a quasi-Postal Inspector under the Homeland Security Act by being compelled to report any violations of the U.S. Postal regulations as an Officer of the Executive Department.

EXHIBIT C

26 U.S. Code § 7212 - Attempts to interfere with administration of internal revenue laws

(a) CORRUPT OR FORCIBLE INTERFERENCE

Whoever corruptly or by force or threats of force (including any threatening letter or communication) endeavors to intimidate or impede any officer or employee of the United States acting in an official capacity under this title, or in any other way corruptly or by force or threats of force (including any threatening letter or communication) obstructs or impedes, or endeavors to obstruct or impede, the due administration of this title, shall, upon conviction thereof, be fined not more than \$5,000, or imprisoned not more than 3 years, or both, except that if the offense is committed only by threats of force, the person convicted thereof shall be fined not more than \$3,000, or imprisoned not more than 1 year, or both. The term “threats of force”, as used in this subsection, means threats of bodily harm to the officer or employee of the United States or to a member of his family.

- **Authorities (CFR)**

This is a list of parts within the Code of Federal Regulations for which this US Code section (26 U.S.C. 7212) provides rulemaking authority.

This list is taken from the Parallel Table of Authorities and Rules provided by GPO [Government Printing Office].

Hide 27 CFR - Alcohol, Tobacco Products and Firearms

27 CFR Part 40 - MANUFACTURE OF TOBACCO PRODUCTS, CIGARETTE PAPERS AND TUBES, AND PROCESSED TOBACCO

27 CFR Part 41 - IMPORTATION OF TOBACCO PRODUCTS, CIGARETTE PAPERS AND TUBES, AND PROCESSED TOBACCO

27 CFR Part 44 - EXPORTATION OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX, OR WITH DRAWBACK OF TAX

27 CFR Part 45 - REMOVAL OF TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES, WITHOUT PAYMENT OF TAX, FOR USE OF THE UNITED STATES

27 CFR Part 46 - MISCELLANEOUS REGULATIONS RELATING TO TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES